

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

**BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

JUNE 30, 2012

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION SCHEDULES
JUNE 30, 2012**

TABLE OF CONTENTS

	<u>Page No.</u>
BASIC FINANCIAL STATEMENTS	
Independent Auditors' Report.....	1
Required Supplemental Information (Part 1 of 2)	
Management's Discussion and Analysis.....	4
Government-Wide Financial Statements	
Statement of Net Assets	9
Statement of Activities.....	10
Fund Financial Statements	
Governmental Funds:	
Balance Sheet.....	12
Reconciliation of the Governmental Funds Balance Sheet to the	
Government-Wide Statement of Net Assets	13
Statement of Revenue, Expenditures and Changes in Fund Balances	14
Reconciliation of the Governmental Funds Statement of Revenues,	
Expenditures and Changes in Fund Balances to the	
Statement of Activities.....	15
Fiduciary Funds:	
Statement of Fiduciary Net Assets.....	16
Notes to Financial Statements	
Index.....	18
Notes	19
Required Supplemental Information (Part 2 of 2)	
Budgetary Comparison Schedule – General Fund.....	31

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION SCHEDULES
JUNE 30, 2012**

TABLE OF CONTENTS

	<u>Page No.</u>
SUPPLEMENTAL INFORMATION	
Combining Statement of Fiduciary Net Assets.....	33
Schedule of Changes in Unsettled Deposits and Other Payables	34
Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	35
Schedule of Findings and Responses	37
Summary Schedule of Prior Year Findings	38

BASIC FINANCIAL STATEMENTS

MARY SUE STAGES, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

INDEPENDENT AUDITORS' REPORT

The Honorable Carl Broussard
Cameron Parish Clerk of Court
P. O. Box 549
Cameron, Louisiana 70631

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Cameron Parish Clerk of Court as of and for the year ended June 30, 2012, which collectively comprise the Clerk's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Cameron Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

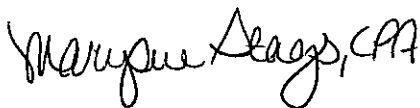
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Cameron Parish Clerk of Court as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2012, on our consideration of the Cameron Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts

and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 – 7 and budgetary comparison information beginning on page 31 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cameron Parish Clerk of Court's financial statements as a whole. The accompanying supplementary information, as listed in the table of contents under supplementary information, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Mary Sue Stages, CPA". The signature is written in a cursive, flowing style.

Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
November 23, 2012

REQUIRED SUPPLEMENTARY INFORMATION
(PART 1 OF 2)

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Clerk of Court based on currently known facts, decisions and/or conditions.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the Clerk of Court from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Clerk of Court's overall financial status. They include a statement of net assets and statement of activities.

Statement of Net Assets. This statement presents information on all of the Clerk of Court's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Clerk of Court is improving or not.

Statement of Activities. This statement presents information showing how the Clerk of Court's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Clerk of Court's financial reliance on general revenues. The government-wide financial statements can be found on pages 9-10 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Clerk of Court has only one category of funds: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Clerk of Court's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental funds

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Clerk of Court include a general fund, and the fund financial statements can be found on pages 12-16 of this report.

A budgetary comparison schedule is included for governmental funds under required supplementary information – part 2 of 2. This schedule indicates the Clerk of Court's compliance with its adopted and final revised budgets.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 18 with the actual notes beginning immediately afterwards.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Clerk of Court's budgetary comparisons on page 31.

FINANCIAL ANALYSIS OF THE CLERK OF COURT

Net assets are an indicator of the Clerk of Court's financial position from year to year. A summary of net assets follows.

SUMMARY OF NET ASSETS Governmental Activities

	<u>2012</u>	<u>2011</u>
Assets		
Current assets	\$ 400,926.54	\$ 445,633.88
Capital assets, net	<u>2,842.36</u>	<u>2,500.00</u>
Total Assets	403,768.90	447,303.88
 Liabilities		
Current liabilities	3,898.35	4,402.46
Long-term liabilities	<u>122,548.93</u>	<u>81,602.00</u>
Total Liabilities	<u>126,447.28</u>	<u>86,004.46</u>

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

Net Assets

Invested in capital assets, net of accumulated depreciation and related debt	2,842.36	1,670.00
Unrestricted	<u>274,479.26</u>	<u>359,629.42</u>
Net Assets	<u><u>277,321.62</u></u>	<u><u>361,299.42</u></u>

A summary of changes in net assets is as follows:

**SUMMARY OF CHANGES IN NET ASSETS
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Revenues		
Charges for services	\$ 881,056.42	\$ 871,569.66
General revenues:		
Interest earned	5,389.86	1,886.06
Other revenues	<u>2,658.66</u>	<u>3,101.70</u>
Total Revenues	889,104.94	876,557.42
Expenses		
General government	<u>973,082.74</u>	<u>896,959.81</u>
Change in net assets	(83,977.80)	(20,402.39)
Net assets, beginning	<u>361,299.42</u>	<u>381,701.81</u>
Net assets, ending	<u><u>277,321.62</u></u>	<u><u>361,299.42</u></u>

BUDGETARY HIGHLIGHTS

The Clerk of Court received \$999 (<1%) less in revenues than it anticipated during the current year. At the same time, expenditures were \$17,256 or 2% less than budgeted amounts. This provided a positive variance of \$16,257 in the change in net assets.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The Clerk of Court's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2012 and 2011, was \$2,842 and \$1,670, respectively. Additions during the year included equipment to enhance the electronic capabilities of the office. Capital assets at year-end are summarized as follows:

	CAPITAL ASSETS	
	Net of Accumulated Depreciation	
	Governmental Activities	
	<u>2012</u>	<u>2011</u>
Depreciable Assets		
Equipment and furniture	\$ <u>2,842.36</u>	\$ <u>1,670.00</u>

Long-Term Debt: Long-obligations of the Clerk include \$122,549 in post-employment benefits for the year ended June 30, 2012, an increase of \$40,947 which is the annual required contribution based on actuarial estimations less contributions made during the year. The actuarial accrued liability was computed as \$892,007 and is further explained in the notes to the financial statements.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations and demonstrate the Clerk of Court's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the Cameron Parish Clerk of Court, P. O. Box 549, Cameron, Louisiana 70631, (337) 775-5316.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2012**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 375,702.54
Receivables:	
Accounts, net	25,224.00
Capital assets, net of accumulated depreciation	<u>2,842.36</u>
Total Assets	403,768.90
 <u>LIABILITIES</u>	
Accounts payable	3,898.35
Other post-employment benefits payable	<u>122,548.93</u>
Total Liabilities	<u>126,447.28</u>
 <u>NET ASSETS</u>	
Investment in capital assets, net of accumulated depreciation and related debt	2,842.36
Unrestricted	<u>274,479.26</u>
Total Net Assets	<u><u>277,321.62</u></u>

See Accompanying Notes and Independent Auditors' Report

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012**

<u>Functional/Programs</u>	<u>Program Revenues</u>				<u>Net Revenues (Expenses)</u>
	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
General government	\$ 931,855.49	\$ 839,829.17	\$ -	\$ -	\$ (92,026.32)
Intergovernmental	41,227.25	41,227.25	-	-	-
Total Governmental Activities	973,082.74	881,056.42	-	-	(92,026.32)
General Revenues					
Interest earnings					5,389.86
Other revenues					2,658.66
Total General Revenues					8,048.52
Change in Net Assets					(83,977.80)
Net Assets, beginning					361,299.42
Net Assets, ending					277,321.62

See Accompanying Notes and Independent Auditors' Report

FUND FINANCIAL STATEMENTS

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012**

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 375,702.54
Receivables:	
Accounts, net	<u>25,224.00</u>
Total Assets	<u><u>400,926.54</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	3,898.35
Fund Balances:	
Unassigned	<u>397,028.19</u>
Total Liabilities and Fund Balances	<u><u>400,926.54</u></u>

See Accompanying Notes and Independent Auditors' Report

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
JUNE 30, 2012**

Total Fund Balances - Total Governmental Funds	\$ 397,028.19
--	---------------

Amounts reported for governmental activities in the
Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheets. This is the capital assets, net of accumulated depreciation, reported on the Statements of Net Assets.	2,842.36
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Long-term liabilities of governmental activities do not require the use of current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. This is the other post-employment benefits payable reported on the Statement of Net Assets.	<u>(122,548.93)</u>
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Total Net Assets - Governmental Activities	<u><u>277,321.62</u></u>
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**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2012**

	<u>General Fund</u>
<u>REVENUES</u>	
Intergovernmental revenues	\$ 41,227.25
Charges for services:	
Court costs and fees	307,891.00
Certified copies and data processing	242,012.30
Licenses	605.00
Recording fees	289,320.87
Interest earned	5,389.86
Other revenues	<u>2,658.66</u>
 Total Revenues	 889,104.94
 <u>EXPENDITURES</u>	
General government	931,217.81
Capital outlay	<u>2,090.36</u>
 Total Expenditures	 <u>933,308.17</u>
 Change in Fund Balances	 (44,203.23)
 Fund Balances, beginning	 <u>441,231.42</u>
 Fund Balances, ending	 <u><u>397,028.19</u></u>

See Accompanying Notes and Independent Auditors' Report

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012**

Net Change in Fund Balances - Total Governmental Funds \$ (44,203.23)

Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those
assets is allocated over their estimated useful lives as
depreciation expense. This is the amount by which
depreciation charged differed from capital outlay in the
current period. 1,172.36

Governmental funds report payments on long-term obligations
as expenditures. However, in the Statement of Activities, these
payments are recognized in decreases in the long-term debt.
This is the increase in long-term obligations during the year. (40,946.93)

Change in Net Assets - Governmental Activities (83,977.80)

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2012**

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 3,413,287.37
Investments	<u>100,000.00</u>
Total Assets	<u><u>3,513,287.37</u></u>
<u>LIABILITIES</u>	
Unsettled deposits and other payables	<u>3,513,287.37</u>
Total Liabilities	<u><u>3,513,287.37</u></u>

See Accompanying Notes and Independent Auditors' Report

NOTES TO FINANCIAL STATEMENTS

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
INDEX TO NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

<u>Note No.</u>	<u>Description</u>	<u>Page No.</u>
	Introduction.....	19
1	Summary of Significant Accounting Policies.....	19
2	Cash and Cash Equivalents.....	24
3	Investments	25
4	Receivables.....	25
5	Capital Assets.....	25
6	Accounts and Other Payables	26
7	Intergovernmental Transactions.....	26
8	On-Behalf Payments	26
9	Leases.....	26
10	Pension Plan.....	27
11	Deferred Compensation Plan	27
12	Other Post-Employment Benefits	28
13	Related Party Transactions.....	29
14	Litigation.....	29
15	Subsequent Events	29

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

INTRODUCTION

The Cameron Parish Clerk of Court (hereinafter referred to as the Clerk), as provided by Article V, Section 28 of the Louisiana Constitution of 1974, serves as the ex-officio notary public; the recorder of conveyances, mortgages and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practice of the Cameron Parish Clerk of Court conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The Clerk, therefore, is considered a component unit of the Cameron Parish Police Jury. It has been determined that the financial statements of the Police Jury would be misleading if data of the Clerk is not included because of the nature or significance of the relationship. The accompanying financial statements, however, present only the transactions of the Cameron Parish Clerk of Court.

Government-wide Accounting: In accordance with Government Accounting Standards Boards Statement No. 34, the Clerk has presented a statement of net assets and statement of activities for the Clerk as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Interfund receivables and payable are eliminated in the statement of net assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets.

Using the requirements of GASB Statement No. 34, the Clerk is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments were not required to report major general infrastructure assets retroactively at the time of adoption of this statement. The Clerk does not have any infrastructure assets and opted not to retroactively report these types of capital assets.

Program Revenues

The Statement of Activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Clerk. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Clerk has chosen not to do so.

Operating Revenues

Proprietary funds separately report operating and non-operating revenues.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Reserved Net Assets

Reserved net assets are those for which a constraint has been imposed either externally or by law. The Clerk recognizes the use of reserved resources for expenditures that comply with the specific restrictions. Reserved resources are exhausted before unreserved net assets are used.

Fund Accounting: The Clerk uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. Funds of the Clerk are classified under two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the Clerk's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Clerk include:

1. General – accounts for all activities not required to be reported in another fund.

Fiduciary Funds: These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds include:

1. Agency Funds – The Advance Deposit and Registry of Court agency funds account for assets held by the Clerk as an agent for others, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the Clerk to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

Basis of Accounting/Measurement Focus: In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental and business-type activities are included in the statement of net assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

Budgets and Budgetary Accounting: The Clerk adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. Appropriations lapse at year-end. There were amendments made to the budget during the fiscal year ended June 30, 2012.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest bearing demand deposits and time certificates. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments: Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

Inventory: Inventory of the Clerk includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Receivables: Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. There is no allowance recorded in the accompanying financial statements as management expects 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Capital Assets: The Clerk's assets are recorded at historical cost. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: equipment and furniture – 5-7 years.

Compensated Absences: The Clerk has the following policy relating to vacation and sick leave:

Vacation leave – All full-time employees of the Clerk earn vacation leave at a rate of 2 to 5 weeks each year, depending upon their length of service. Vacation must be used in the year earned.

Sick leave – Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave may be carried forward from year to year.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current year expenditures in the General Fund when leave is actually earned

Long-Term Obligations: In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

Net Assets/Fund Balances: In the statements of net assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets are as follows:

Invested in Capital Assets, Net of Related Debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Assets

Net assets that are reserved by external sources, such as banks or by law, are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Unrestricted Net Assets

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

Assigned

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

Unassigned

This category represents that portion of equity that are available for any purpose.

Inter-fund Transactions: All interfund transactions except quasi-external transactions are reported as operating transfers. These are eliminated in the government-wide statements.

NOTE 2 – CASH AND CASH EQUIVALENTS

At June 30, 2012, the Clerk had cash and cash equivalents (book balances) as follows:

Petty cash	\$ 100.00
Interest-bearing demand deposits	3,688,889.91
Time deposits	<u>100,000.00</u>
Total	<u><u>3,788,989.91</u></u>

Of this amount, \$3,413,287.37 is held by the Advance Deposit and Registry of Court Funds.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

These deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding, or custodial bank that is mutually acceptable to both parties.

Not all of the deposits of the Clerk are covered by insurance (FDIC) or collateralized with securities that are held by the entity in the entity's name or registered in the entity's name. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand even though the pledged securities are considered uncollateralized under the provision of GASB Statement 3. There are no funds exposed to custodial credit risk at June 30, 2012.

NOTE 3 – INVESTMENTS

Investments at June 30, 2012, are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Carrying Amount</u>
Certificates of deposit	\$ <u>100,000.00</u>	\$ <u>100,000.00</u>	\$ <u>100,000.00</u>

These investments are maintained by the Clerk's agency funds and are fully insured.

NOTE 4 – RECEIVABLES

The net receivables, with the exception of inter-fund transactions, at June 30, 2012, are as follows:

Charges for services	\$ <u>25,224.00</u>
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NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Furniture and equipment	\$ 103,748.10	\$ 2,090.36	\$.00	\$ 105,838.46
Less: accumulated depreciation	<u>102,078.10</u>	<u>918.00</u>	<u>.00</u>	<u>102,996.10</u>
Net Furniture and Equipment	<u>1,670.00</u>	<u>1,172.36</u>	<u>.00</u>	<u>2,842.36</u>

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

All depreciation expense was charged to governmental activities.

NOTE 6 – ACCOUNTS AND OTHER PAYABLES

The payables, with the exception of interfund and intergovernmental transactions, at June 30, 2012, are as follows:

Accounts	\$ <u>3,898.35</u>
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Fiduciary funds had unsettled deposits and other payables due of \$3,513,287.37 at June 30, 2012.

NOTE 7 – INTERGOVERNMENTAL TRANSACTIONS

Intergovernmental revenues of the general fund for the year ended June 30, 2012, was as follows:

State supplement	\$ 20,700.00
La. Dept. of Elections	<u>20,527.25</u>
Total	<u>41,227.25</u>

NOTE 8 – ON-BEHALF PAYMENTS

Certain operating expenditures of the Clerk are paid by the Cameron Parish Police Jury and are not included in the accompanying financial statements.

NOTE 9 – LEASES

Operating Leases. There are no operating leases reported in the accompanying financial statements.

Capital Leases. The Clerk has no capital leases.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 10 – PENSION PLAN

Substantially all employees of the Cameron Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their *final average salary*. *Final average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average.* Employees who terminate with at least 12 years service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy. State statute requires that plan members contribute 8.25% of their annual covered salary. The Clerk is required to contribute at an actuarially determined rate. The current rate is 17.25% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial evaluation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk of Clerk's contributions to the system for the years ending June 30, 2012, 2011 and 2010, were \$78,992, \$77,133 and \$64,916, respectively, equal to the required contributions for each year.

NOTE 11 – DEFERRED COMPENSATION PLAN

All of the employees of the Clerk are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 25% of their salary (not to exceed \$16,500 per year) to the plan on a pre-tax basis. The contributions are withheld from the employee's paycheck and the Clerk matches up to \$300 per month for each employee. The contributions are fully vested immediately and are remitted to a third-party administrator each payday where they are deposited to an account in the employee's name. The Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2012, the Clerk's matching funds totaled \$21,649.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description. The Clerk's defined benefit post-employment health care plan provides medical, dental and life insurance benefits to eligible retired employees and their beneficiaries. The Plan is affiliated with the Louisiana Clerks of Court Insurance Trust (LCCIT), an agent multiple-employer post-employment health care plan administered by the Louisiana Clerks of Court Association.

Funding Policy. The contribution requirements of plan members and the Clerk are established and may be amended by the LCCIT board of trustees. The Clerk currently pays 65% towards the premiums for eligible retired plan members and 65% of the cost for their spouses and dependent children. During the current year, the Clerk contributed \$14,669 to the plan and the participating retirees contributed \$7,843.

Annual OPEB Cost and Net OPEB Obligation. The Clerk's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents the level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Clerk's annual OPEB cost for the year, the amount actually contributed to the plan and changes in the Clerk's net OPEB obligation to the Retiree Health Plan.

Annual Required Contribution	\$ 55,470
Interest on Net OPEB Obligation	3,264
Adjustment to Annual Required Contribution	<u>(3,118)</u>
Annual OPEB Cost	55,616
Contributions Made	<u>(14,669)</u>
Increase in Net OPEB Obligation	40,947
Net OPEB Obligation – beginning of year	<u>81,602</u>
Net OPEB Obligation – end of year	<u>122,549</u>

The Clerk's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for the year ended June 30, 2012, is as follows:

<u>Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
6/30/12	\$ 55,470	26.4%	\$122,549

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Funding Status and Funding Progress. As of June 30, 2009, the actuarial accrued liability (AAL) for benefits was \$892,007, all of which was unfunded. The covered payroll was \$441,024 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 202.3%. The projection of future benefit payments for an on-going plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality and healthcare cost trends. Amounts determined regarding the funding status of the Plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented here, presents multi-year trend information about whether the actuarial value of the Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for the benefits.

Actuarial Valuation Date	Actuarial Value of Assets(a)	Actuarial Accrued Liab (AAL) Entry Age(b)	Unfunded AAL (UAAL)(b-a)	Funded Ratio(a/b)	Covered Payroll(c)	UAAL as a Percentage of Covered Payroll((b-a)/c)
6/30/09	\$ -0-	\$ 892,007	\$ 892,007	0.00%	\$ 441,024	202.3%

Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive Plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the June 30, 2009, actuarial valuation, the entry age actuarial cost method was used. Based on the Clerk's short-term investment portfolio, a discount rate of 4% was used. Actuarial assumptions included an annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 5.50% after 10 years. The Clerk's unfunded actuarial liability is being amortized as a level of percentage of projected payroll on an open basis over 30 years.

NOTE 13 – RELATED PARTY TRANSACTIONS

There were no related party transactions requiring disclosure.

NOTE 14 – LITIGATION

There is no litigation that would require disclosure in the accompanying financial statements.

NOTE 15 – SUBSEQUENT EVENTS

There were no events between the close of the year through issuance of this report that would materially impact these basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
(PART 2 OF 2)

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental revenues	\$ 32,186.00	\$ 40,700.00	\$41,227.25	\$ 527.25
Charges for services:				
Court costs and fees	326,733.00	310,000.00	307,891.00	(2,109.00)
Certified copies and data processing	235,015.00	244,804.00	242,012.30	(2,791.70)
Licenses	660.00	626.00	605.00	(21.00)
Recording fees	290,000.00	290,000.00	289,320.87	(679.13)
Interest earned	900.00	1,474.00	5,389.86	3,915.86
Other revenues	-	2,500.00	2,658.66	158.66
	<hr/>			
Total Revenues	885,494.00	890,104.00	889,104.94	(999.06)
<u>EXPENDITURES</u>				
General government	849,924.00	948,715.00	931,217.81	17,497.19
Capital outlay	2,250.00	1,849.00	2,090.36	(241.36)
	<hr/>			
Total Expenditures	852,174.00	950,564.00	933,308.17	17,255.83
	<hr/>			
Change in Fund Balances	33,320.00	(60,460.00)	(44,203.23)	16,256.77
	<hr/>			
Fund Balances, beginning	441,231.42	441,231.42	441,231.42	-
	<hr/>			
Fund Balances, ending	474,551.42	380,771.42	397,028.19	16,256.77
	<hr/>			

See Independent Auditors' Report

SUPPLEMENTAL INFORMATION

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
JUNE 30, 2012**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 162,695.22	\$ 3,250,592.15	\$ 3,413,287.37
Investments	100,000.00	-	100,000.00
	<hr/>		
Total Assets	262,695.22	3,250,592.15	3,513,287.37
	<hr/>		
<u>LIABILITIES</u>			
Unsettled deposits and other payables	262,695.22	3,250,592.15	3,513,287.37
	<hr/>		
Total Liabilities	262,695.22	3,250,592.15	3,513,287.37
	<hr/>		

See Independent Auditors' Report

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
AGENCY FUNDS
YEAR ENDED JUNE 30, 2012**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>
Unsettled deposits, beginning of year	\$ 258,719.64	\$ 3,285,905.94
Additions:		
Interest earned	226.49	3,032.02
Suits and successions	428,675.18	489,727.10
	<hr/>	<hr/>
Total Additions	428,901.67	492,759.12
Reductions:		
Clerk of Court's costs	266,895.47	-
Interest paid	216.99	-
Settlement to litigants/court-ordered	76,635.24	528,072.91
Sheriff's fees	39,241.37	-
Other reductions	41,937.02	-
	<hr/>	<hr/>
Total Reductions	424,926.09	528,072.91
	<hr/>	<hr/>
Unsettled deposits, end of year	262,695.22	3,250,592.15
	<hr/>	<hr/>

See Independent Auditors' Report

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Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

**REPORT ON COMPLIANCE AND OTHER MATTERS AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Carl Broussard
Cameron Parish Clerk of Court
P. O. Box 549
Cameron, Louisiana 70631

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of the Cameron Parish Clerk of Court as of and for the year ended June 30, 2012, which collectively comprise the Cameron Parish Clerk of Court's basic financial statements and have issued our report thereon dated November 23, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cameron Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Cameron Parish Clerk of Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cameron Parish Clerk of Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Cameron Parish Clerk of Court's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the agency and Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
November 23, 2012

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
SCHEUDLE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2012**

We have audited the financial statements of the Cameron Parish Clerk of Court as of and for the year ended June 30, 2012, and have issued our report thereon dated November 23, 2012. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2012, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

A. Report on Compliance and Internal Control Material to the Financial Statements

Internal Control	Significant Deficiencies	<input type="checkbox"/> No
	Material weaknesses	<input type="checkbox"/> No
Compliance	Material to Financial Statements	<input type="checkbox"/> No

B. Federal Awards

N/A

Section II Financial Statement Findings

N/A

Section III Federal Award Findings and Questioned Costs

N/A

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2012**

Section I Internal Control and Compliance Material to the Financial Statements

None

Section II Compliance and Internal Control Material to Federal Awards

None

Section III Management Letter

N/A